

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 170
Committee Substitute Favorable 6/23/97

Short Title: No Sales Tax on Funerals.

(Public)

Sponsors:

Referred to:

February 13, 1997

A BILL TO BE ENTITLED
AN ACT TO EXEMPT FUNERAL EXPENSES FROM SALES TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(18) reads as rewritten:

"(18) Funeral expenses, including coffins and caskets, ~~not to exceed one thousand five hundred dollars(\$1,500). All other funeral expenses, including gross receipts for services rendered, shall be taxable at the general rate of tax set in G.S. 105-164.4. However, "services rendered" shall not include those services which have been taxed pursuant to G.S. 105-164.4(4), or to those services performed by any beautician, cosmetologist, hairdresser or barber employed by or at the specific direction of the family or personal representative of a deceased; and "funeral expenses" and "services rendered" shall not include death certificates procured by or at the specific direction of the family or personal representative of a deceased. Where coffins, caskets or vaults are purchased direct and a separate charge is paid for services, the provisions of this subdivision shall apply to the total for both caskets."~~

Section 2. This act becomes effective July 1, 1998, and applies to sales made on or after that date.